



STATE BOARD OF EQUALIZATION

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December 21, 1979

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Executive Secretary
No. 79/216

TO COUNTY ASSESSORS:

ASSESSMENT OF AGRICULTURAL PROPERTIES UNDER LAND CONSERVATION ACT CONTRACTS

The Board of Equalization has approved a program of "special topic" Assessment Practices Surveys dealing with very specific assessors' office activities. This program would encompass an evaluation of assessors' offices statewide. These functional surveys will be organized with the intent of assisting assessors in methods and procedures concerning the particular subject matter of the survey.

The first statewide survey will address the Assessment of Agricultural Properties under Land Conservation Act Contracts.

Objective and Scope

The objective of this survey is to report to the Board members, the State Legislature, the county assessors, and other interested parties the current condition of each county assessor's office in respect to the valuation of agricultural property under Land Conservation Act contracts. The report will also be the basis for State Board of Equalization recommendations on assessment procedures to encourage compliance with the Act and subsequent legislation prompted by the enactment of Article XIII A of the California Constitution.

The Board will compile a concise and current report regarding the assessment practices of agricultural property under Land Conservation Act contracts in California. Another primary goal of the report is to identify assessment problem areas in carrying out the intent of legislation governing the assessment of open-space lands.

The scope of the survey includes data available in public agencies and the examination of 48 county assessors' offices whose counties have contracts by the use of a questionnaire and selective field visits. The survey will have much of the significance of an assessment practices survey in the treatment of agricultural properties under Land Conservation Act contracts.

We anticipate mailing the questionnaire within the next seven days.

Sincerely,

A handwritten signature in cursive script that reads "Verne Walton".

Verne Walton, Chief
Assessment Standards Division